

Barry D. and Sherry Leiwant  
375 Riverside Drive, Apt. 8B  
New York, NY 10025

January 6, 2010

Clerk  
United States Bankruptcy Court  
One Bowling Green  
New York, NY 10004

Re: Bankruptcy Case No. 08-1789 (BRL)

Dear Judge Lifland:

Mr. Picard, the Trustee of the Madoff Securities Liquidation, has denied our claims. These are: Claim No. 014082 and Claim No. 015692. We disagree with these decisions and are writing to contest them. We are enclosing copies of our claims and the Trustee's denials.

We were investors in two limited partnerships (Ascot Partners and Gabriel Capital) where the general partner (J. Ezra Merkin) invested our money with Madoff. The Trustee's position is that this means we are not customers of Madoff Securities within the meaning of SIPA. We believe the better and fairer reading of SIPA is to regard each limited partner as a customer, instead of treating the partnership as a whole as the one and only customer.

Thank you for your attention to this matter.

Very truly yours,

  
Barry D. Leiwant

  
Sherry Leiwant

cc: Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
Att'n: Claims Dept.  
45 Rockefeller Plaza  
New York, NY 10111  
(with enclosures)